



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document Reviewed (include title): **WAC 458-19-005 "Definitions"**

Date last reviewed: **September 1998**

Current Reviewer: **Kim M. Qually**

Date current review completed: **December 21, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

. YES ☐ NO ☒

1. Briefly describe the subject matter of the rule(s):

This rule provides definitions of terms used throughout chapter 458-19 WAC regarding property levies. These terms are used in the administration of the levy process.

2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
X		Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?



If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

The rule was last reviewed after the passage of Referendum 47 in 1997. Since that time two additional Initiatives regarding property tax have been passed by a vote of the people. Even though Initiative 722 was declared unconstitutional by the supreme court, changes to RCW 84.55.005 “Definitions” made by the passage of Initiative 747 need to be incorporated into this rule.

2. **Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should **be** addressed or incorporated into the rule.

None

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 84.55.005 “Definitions” as amended by Initiative 747

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions:

City of Burien v. Kiga, DOR, 144 Wn 2d 819 (2001) – declared Initiative 722 unconstitutional

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**

5. Review Recommendation:

X **Amend**



- _____ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- _____ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- _____ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

The rule needs to be amended to reflect the changes that have been made by recent initiatives to the levy statutes. Specifically, the definition of “consolidated levy rate,” “limit factor,” “limit factor levy limit,” and “106 percent limit” need to be updated.

6. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

- _____ 1
_____ 2
_____ 3
_____ 4